

2008 Taxing District Calendar		
2/6/2008		
Date	Idaho Code or Rule	Description
01/31/08	63-810(1)(B)	Last day to make notification for the correction of erroneous levies.
03/03/08	63-510(2)	Each county auditor shall notify the state tax commission of the net taxable value within each taxing district in the county from the subsequent and missed property rolls.
03/03/08	63-509(4)	County auditor must prepare abstracts of the combined subsequent and missed property rolls as prescribed and submit abstracts to the state tax commission.
03/24/08	63-1312(1)	County auditor must notify every taxing district or authority and the state board of education of total taxable valuation for the preceding calendar year.
04/07/08	63-315(6)	Tax Commission shall certify the adjusted market values of each school district to the State Department of Education and each County Auditor.
04/30/08	63-802A	Each taxing district shall set and notify the county clerk of the date and location set for the budget hearing of the district or that it is not required to hold a budget hearing.
05/26/08	Rule 805.03	Each County Clerk shall submit to the State Tax Commission a list of non-complying taxing districts. (Districts that did not submit Budget Hearing Notification 63-802A)
06/02/08	63-301A(2)	New Construction Roll certified to county auditor. (preliminary)
07/14/08	63-509(1)	County Board of Equalization must deliver the property rolls with all changes, corrections and additions and exemptions from taxation to the county auditor.
07/21/08	Rule 800.02	State Tax Commission certifies, using the best information available at the time, the current year's taxable values of operating properties within annexations made during the previous calendar year to the appropriate county auditor.
07/21/08	63-301A	Value shown in subsection (3)(f) of this section shall be reported to the appropriate county auditor by the state tax commission.
07/28/08	63-509(1)	Abstracts of property roll for the county and school districts delivered to the State Tax Commission.
07/28/08	Rule 115	Requires each county auditor to include the city abstract when submitting the abstracts required by I.C. §63-509.
07/28/08	Rule 114	Each county assessor will report to the STC the following stratification for improved properties granted the homeowner's exemption. See rule for details.
07/28/08	63-301A(2)	Listing showing the new construction roll in each taxing district forwarded to the State Tax Commission.
07/28/08	Rule 803.06.a	The State Tax Commission shall notify each appropriate County Clerk the total amount of property tax replacement monies for each taxing district or unit if changed.
08/04/08	63-510(1)	The auditor of each county shall notify the state tax commission of the net taxable value of all taxable property within each taxing district in the county from the current property roll and shall provide an estimate of the net taxable value from the subsequent and missed property rolls. Such notification shall also include an estimate of the net taxable value within any area annexed during the immediate prior year.
08/04/08	Rule 803.06.b	Each County Clerk shall notify each appropriate taxing district or unit of the total amount of property tax replacement monies that will be received.
08/04/08	63-1312(2)	County auditor shall notify the state tax commission and each taxing unit in their county of the taxable valuation of all taxable property from the current year's property roll, prior year's operating property value, prior year's or estimated subsequent and missed roll, and the amount subject to occupancy tax.
09/01/08	63-410(1)	State Tax Commission prepares and transmits certified statements of taxable value of operating property to each county auditor.
09/01/08	Rule 800.03	Corrected operating property values in annexed areas sent to county auditor.
09/15/08	Rule 800.04	County auditor shall notify each taxing district or unit of corrected operating property annexation values.
09/04/08	63-803(3)	Taxing districts certify their budgets to the County. County shall then make tax levy in each district. An extension of not more than 7 working days may be granted by the County Commissioners 63-803(3).
09/15/08	63-803(3)	Taxing districts granted an extension to file their budgets to the county commissioners are due.
09/15/08	63-808(1)	Clerk of the board must prepare 4 certified copies of the record of levies and deliver one copy to the assessor, tax collector, state tax commission, and clerk's office.
09/22/08	63-808(2)	When County Commissioners grant an extension to file budget certification the clerk must prepare the records indicating in subsection one.
10/27/08	63-809(1)	State Tax Commission shall notify the County Commissioners of the approval of all previously certified levies. Also notify all taxing districts if certification exceeds any maximum limits.
10/27/08	63-809(2)	Last day the State Tax Commission can act upon levies that have been fixed unlawfully or are in excess of the maximum provided by law.
11/03/08	63-509(1)	It shall be the duty of the county auditor to cause to be prepared the roll for delivery to the county tax collector.
11/24/08	63-810(1)(a)	Provides for correction of erroneous levy(ies) previously approved by the State Tax Commission. Correction requires an amended L-1 and a copy of the order of County Commissioners.
After 11/24/08	63-810(1)(b)	If erroneous levy discovered after the 4th Monday of November a public hearing has to be held before the correction is made. Refer to code for details.
Continuous	63-1302(1)	County Commissioners at any time when in session, cancel property taxes which for any lawful reason should not be paid. Procedures for processing refund of property taxes.